

Amended Partnership
Replacement Tax Return

Do not write in this box.

Indicate what tax year you are amending: Tax year beginning ____/____/____, ending ____/____/____



If you are filing an amended return for tax years ending **before December 31, 2009**,
you cannot use this form. For prior years, use the amended return form for that year.

Write the amount you
are paying.

\$ _____

Step 1: Provide the following business information

A Write your business name and mailing address. If you have a
change, check this box. ☐

Name _____

C/O _____

Mailing address _____

City _____

State _____

Zip _____

B ☐ Check the box if you are a member of a unitary business group
and write the FEIN of the member filing the Illinois Schedule UB,
Combined Apportionment for Unitary Business Groups.

C Write your federal employer identification number (FEIN).

____ - ____ - ____ - ____ - ____ - ____

D Check the applicable box for the type of change being made.

☐ NLD ☐ State change ☐ Federal change:If a federal change, check one: ☐ Partial agreed ☐ FinalizedIf finalized, write the finalization date: ____/____/____
Month Day Year

E Check this box if you are filing a "corrected" return and are making
the election to treat all nonbusiness income as business income. ☐

F Check if you are classified as an investment partnership. ☐

G Check the box if you are filing this form **only** to report an
increased net loss on Column B, Line 47. ☐

H If you have completed the following federal forms, check the box and
attach them to this return, if you have not previously done so.

☐ Federal Form 8886☐ Federal Schedule M-3

Step 2: Explain the changes on this return

Step 3: Figure your ordinary income or loss

	A	B
	As most recently reported or adjusted	Corrected amount
1 Ordinary income or loss or equivalent from U.S. Schedule K.	1 .00	1 .00
2 Net income or loss from all rental real estate activities.	2 .00	2 .00
3 Net income or loss from other rental activities.	3 .00	3 .00
4 Portfolio income or loss.	4 .00	4 .00
5 Net IRC Section 1231 gain or loss.	5 .00	5 .00
6 All other items of income or loss that were not included in the computation of income or loss on Page 1 of U.S. Form 1065 or 1065-B. Identify: _____	6 .00	6 .00
7 Add Lines 1 through 6. This is your ordinary income.	7 .00	7 .00

Step 4: Figure your unmodified base income or loss

8 Charitable contributions.	8 .00	8 .00
9 Expense deduction under IRC Section 179.	9 .00	9 .00
10 Interest on investment indebtedness.	10 .00	10 .00
11 All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of U.S. Form 1065 or 1065-B. Identify: _____	11 .00	11 .00
12 Add Lines 8 through 11.	12 .00	12 .00
13 Subtract Line 12 from Line 7. This amount is your total unmodified base income or loss.	13 .00	13 .00

Attach remittance payable to "Illinois Department of Revenue" here.





	A	B
	As most recently reported or adjusted	Corrected amount
14 Write the amounts from Line 13.	14 <u> </u> .00	14 <u> </u> .00
Step 5: Figure your income or loss		
15 State, municipal, and other interest income excluded from Line 14.	15 <u> </u> .00	15 <u> </u> .00
16 Illinois replacement tax deducted in arriving at Line 14.	16 <u> </u> .00	16 <u> </u> .00
17 Illinois Special Depreciation addition (Form IL-4562).	17 <u> </u> .00	17 <u> </u> .00
18 Related-party expenses addition (Schedule 80/20).	18 <u> </u> .00	18 <u> </u> .00
19 Distributive share of additions (Schedule K-1-P or K-1-T).	19 <u> </u> .00	19 <u> </u> .00
20 Guaranteed payments to partners from U.S. Form 1065.	20 <u> </u> .00	20 <u> </u> .00
21 The amount of loss distributable to a partner subject to replacement tax (Schedule B).	21 <u> </u> .00	21 <u> </u> .00
22 Other additions (Schedule M for businesses).	22 <u> </u> .00	22 <u> </u> .00
23 Add Lines 14 through 22. This is your income or loss.	23 <u> </u> .00	23 <u> </u> .00

Step 6: Figure your base income or loss

24 Interest income from U.S. Treasury and exempt federal obligations.	24 <u> </u> .00	24 <u> </u> .00
25 August 1, 1969, valuation limitation amount (Schedule F).	25 <u> </u> .00	25 <u> </u> .00
26 Personal service income or reasonable allowance for compensation of partners.	26 <u> </u> .00	26 <u> </u> .00
27 Share of income distributable to a partner subject to replacement tax (Schedule B).	27 <u> </u> .00	27 <u> </u> .00
28 Expenses incurred in producing certain federally tax-exempt income or credits.	28 <u> </u> .00	28 <u> </u> .00
29 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-A).	29 <u> </u> .00	29 <u> </u> .00
30 High Impact Business Dividend subtraction (Schedule 1299-A).	30 <u> </u> .00	30 <u> </u> .00
31 Illinois Special Depreciation subtraction (Form IL-4562).	31 <u> </u> .00	31 <u> </u> .00
32 Related-party expenses subtraction (Schedule 80/20).	32 <u> </u> .00	32 <u> </u> .00
33 Distributive share of subtractions (Schedule K-1-P or K-1-T).	33 <u> </u> .00	33 <u> </u> .00
34 Other subtractions (Schedule M for businesses).	34 <u> </u> .00	34 <u> </u> .00
35 Total subtractions. Add Lines 24 through 34.	35 <u> </u> .00	35 <u> </u> .00
36 Base income or net loss. Subtract Line 35 from Line 23.	36 <u> </u> .00	36 <u> </u> .00

If the amount on Line 36 is derived inside and outside Illinois, complete Step 7. Otherwise, go to Step 8.

Step 7: Figure your income allocable to Illinois

37 Nonbusiness income or loss (Schedule NB).	37 <u> </u> .00	37 <u> </u> .00
38 Trust, estate, and non-unitary partnership business income or loss included on Line 36.	38 <u> </u> .00	38 <u> </u> .00
39 Add Lines 37 and 38.	39 <u> </u> .00	39 <u> </u> .00
40 Business income or loss. Subtract Line 39 from Line 36.	40 <u> </u> .00	40 <u> </u> .00
41 Total sales everywhere (this amount cannot be negative).	41 <u> </u> .00	41 <u> </u> .00
42 Total sales inside Illinois (this amount cannot be negative).	42 <u> </u> .00	42 <u> </u> .00
43 Apportionment factor. Divide Line 42 by Line 41.	43 <u> </u>	43 <u> </u>
44 Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43.	44 <u> </u> .00	44 <u> </u> .00
45 Nonbusiness income or loss allocable to Illinois (Schedule NB).	45 <u> </u> .00	45 <u> </u> .00
46 Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	46 <u> </u> .00	46 <u> </u> .00
47 Base income or net loss allocable to Illinois. Add Lines 44 through 46.	47 <u> </u> .00	47 <u> </u> .00





Step 8: Figure your net income

	A As most recently reported or adjusted	B Corrected amount
48 Base income or net loss from Step 6, Line 36 or Step 7, Line 47.	48 .00	48 .00
49 Illinois net loss deduction (Schedule NLD). If Line 48 is zero or a negative amount, write "0".	49 .00	49 .00
50 Income after NLD. Subtract Line 49 from Line 48.	50 .00	50 .00
51 Write the amount from Step 6, Line 36.	51 .00	51 .00
52 Divide Line 48 by Line 51. (This figure cannot be greater than "1".)	52 .	52 .
53 Exemption allowance. Multiply Line 52 by \$1,000.	53 .00	53 .00
54 Net income. Subtract Line 53 from Line 50.	54 .00	54 .00

Step 9: Figure your net replacement tax

55 Replacement tax. Multiply Line 54 by 1.5% (.015).	55 .00	55 .00
56 Recapture of investment credits (Schedule 4255).	56 .00	56 .00
57 Replacement tax before investment credits. Add Lines 55 and 56.	57 .00	57 .00
58 Investment credits (Form IL-477).	58 .00	58 .00
59 Net replacement tax. Subtract Line 58 from Line 57. If negative, write "0".	59 .00	59 .00

Step 10: Figure your refund or balance due

60 Payments		
a Credit from prior year overpayment.	60a .00	
b Form IL-505-B (extension) payment.	60b .00	
c Pass-through entity payments from Schedule K-1-P or K-1-T.	60c .00	
Total payments. Add Lines 60a through 60c.		60 .00
61 Tax paid with original return (do not include penalties and interest).		61 .00
62 Subsequent tax payments made since the original return.		62 .00
63 Total tax paid. Add Lines 60, 61, and 62.		63 .00
64 Total amount previously refunded and/or credited for the year being amended.		64 .00
65 Net tax paid. Subtract Line 64 from Line 63.		65 .00
66 Refund. Subtract Line 59 from Line 65.		66 .
67 Tax due. Subtract Line 65 from Line 59.		67 .
68 Penalty (See instructions.)		68 .00
69 Interest (See instructions.)		69 .00
70 Total balance due. Add Lines 67 through 69.		70 .

Special Note ▶ Make your check payable to "Illinois Department of Revenue".◀
Write the amount of your payment on the top of Page 1 in the space provided.

Step 11: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

_____ Signature of partner	_____/_____/_____ Date	_____ Title	(_____)_____ Phone
_____ Signature of preparer	_____/_____/_____ Date	Preparer's Social Security Number of firm's FEIN	
_____ Preparer firm's name (or yours, if self-employed)	_____ Address		(_____)_____ Phone

▶ Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016 ◀

